



PROPOSED BUDGET INFORMATION

FY2013-14

LANCASTER COUNTY, NEBRASKA

Budget Narrative for FY2013-14

The Lancaster County Board's proposed budget was completed using the property tax rate of 28.13 cents along with a projection of a 3% increase in valuation. The County Board opted to reduce the property tax rate by 0.3 cents to allow the Railroad Transportation Safety District's property tax rate to be 1.3 cents. The budget numbers have changed from the proposed budget because the actual valuation increase was 3.62%. The additional .62% will generate \$352,143 which will be applied to the delinquent tax allowance. The County's delinquent tax allowance will be at 1.03% which is below the allowed 2% per state statute.

Lancaster County does not receive any sales or income tax, and relies heavily on property tax to fund the budget. The general fund also receives a substantial amount of inheritance tax. Inheritance tax is deposited in the general fund and is utilized to decrease the amount of property tax required. Lancaster County received \$8,565,596 in inheritance tax for fiscal year 2012-13. If it were not for the use of inheritance tax, an additional 4 cents would have been needed in property tax in order to maintain the current level of services that are both mandated under state law and that our county taxpayers deserve and expect.

The County Board appreciates the cooperation of the elected officials and appointed department heads in arriving at this year's budget. They also thank all county employees for their assistance in providing the necessary services within the budget restraints.

- **Budget of Expenditures:** The total proposed budget of expenditures is \$165,670,680 which is 3.66% more than the 2012-13 adopted budget.

- **Property Taxes:** The total amount of property taxes for the proposed budget is \$58,647,565 which results in a property tax rate of 28.13 cents.
- **Valuation:** The County's valuation is \$20,848,760,247 which reflects a 3.62% increase.
- **Fund Balances:** Fund Balances at July 1, 2013, were \$33,400,528 compared to \$35,572,503 at July 1, 2012. This results in a decrease of \$2,171,975, however, the General Fund balance increased by \$963,501.

General Fund Budget – The total budget of expenditures increased by \$5,266,806 in comparison to the 2012-13 adopted budget which results in a 5.74% increase. Property tax for the general fund will increase by \$3,089,504. There will be a \$1,000,000 transfer from the Keno Fund for property tax relief.

- **General Government:** Expenditures have increased because there will no longer be a property tax request for the Mental Health Fund. There will be a transfer from the General Fund in the amount of \$990,769.
- **Corrections:** The Corrections budget has increased by \$1,644,268. The new jail will be completed and opened during fiscal year 2013-14. District Energy costs and hiring of additional employees are the main reasons for additional costs.
- **Juvenile Probation:** There is a 56.51% increase in Juvenile Probation costs as a result of Legislative Bill 561, the juvenile justice reform bill. An additional 43 juvenile probation officers will be placed in Lancaster County and the County will be required to fund operating costs.

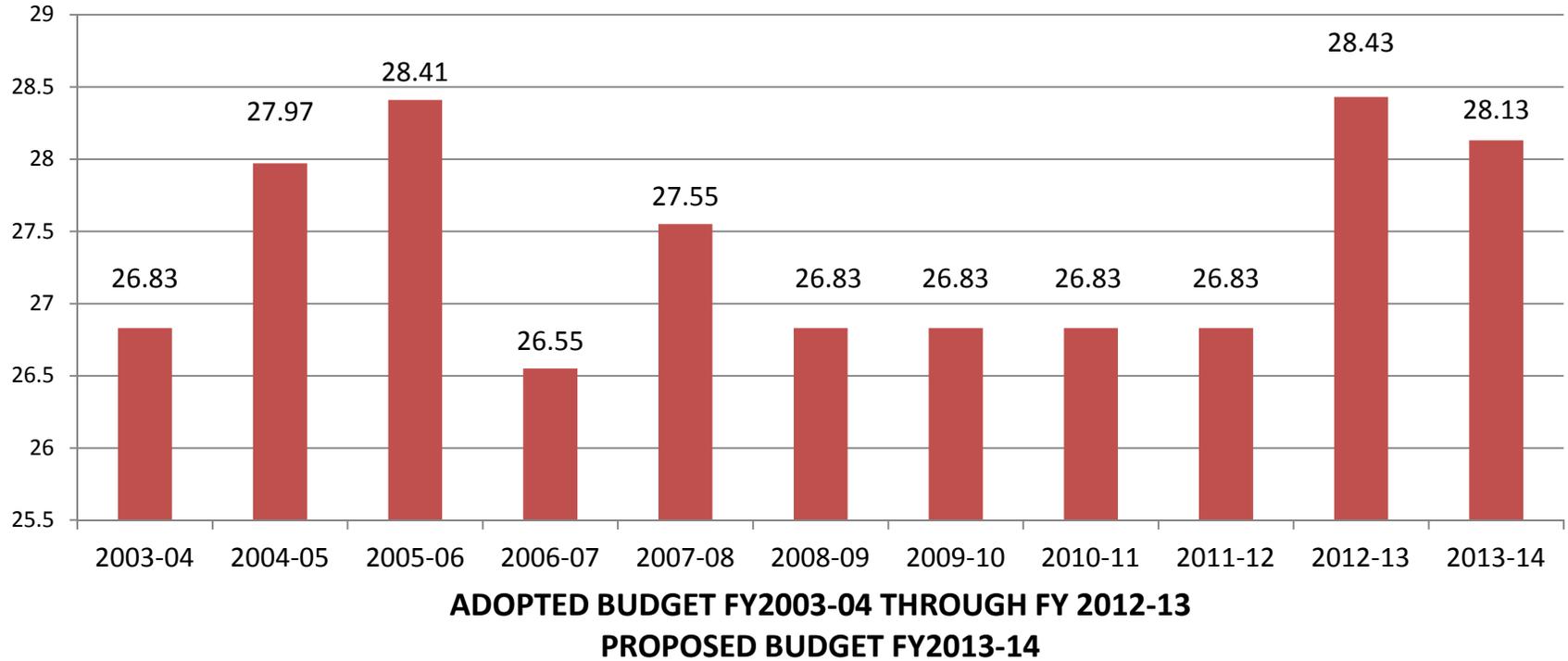
- **Health & Human Services:** The match amount of \$652,192 paid to Region V has been moved to the General Fund from the Mental Health Fund. The match was moved due to the transition of mental health services.
- **Health Insurance:** Health insurance costs as of January 1, 2013 increased by 12.74%.

Specific Budgets

- **Workers Compensation and Other Self Insurance Loss Funds:** Fund balance is still a concern for these self insured funds so there will be a \$500,000 transfer to the Workers Compensation Fund and a \$300,000 transfer to the Other Self Insurance Fund from the Lancaster Manor Fund.
- **Bridge and Special Road Fund:** The County is expecting to receive \$243,000 for roads and \$80,228 for bridge replacement in 2014 through the State's federal funds purchase program.
- **Highway Fund:** Gas tax revenues in the Highway Fund were higher than anticipated. Asphalt costs were lower than anticipated.
- **Keno Fund:** This fiscal year there will be a transfer to the General Fund of \$1,000,000 for property tax relief.
- **Debt Service Fund:** Property tax will remain the same.
- **Building Fund:** Property tax will remain the same.

- **Lancaster Manor:** The activity in the fund is to pay workers' comp payments. This fiscal year the County will also transfer \$800,000 to self insurance funds and \$830,000 to the Mental Health Fund to cover payouts to employees that will leave employment from the County due to the transition of mental health services.
- **Mental Health Fund:** Fiscal year 2013-14 is a transition year for the Community Mental Health Center. A budget has been prepared for the fiscal year but by the end of the fiscal year the Crisis Center will be the only remaining function of county government. There is a transfer of \$830,000 from the Lancaster Manor Fund to cover the payout to employees. Approximately 72 employees will be leaving county employment so vacation buyouts and retirements will take place. There is also \$500,000 set aside to help support the transition to new providers. No property tax will be levied in the Mental Health Fund. Transfers from the General Fund will help cover operating expenditures.

**LANCASTER COUNTY
Tax Levies
Cents per \$100 of Valuation**



**Lancaster County
2013-2014 CALCULATED LEVIES**

	<u>FY13 Actual</u>		<u>FY14 Calculation</u>	<u>Change Amount</u>	<u>Percent</u>
County Valuation	20,119,951,547		20,848,760,247	728,808,700	3.62%
County Library Valuation	3,443,754,648		3,737,791,492	294,036,844	8.54%
General Fund	54,830,174	0.272516	57,919,678	0.277809	
CMHC	1,642,961	0.008166	-	0.000000	
Debt Service	523,887	0.002604	523,887	0.002513	
Building Fund	204,000	0.001014	204,000	0.000978	
Total Dollars/Levy	<u>57,201,022</u>	<u>0.284300</u>	<u>58,647,565</u>	<u>0.281300</u>	
County Levy	57,201,022	0.284300	58,647,565	0.281300	
County Library	695,610	0.020199	716,822	0.019178	

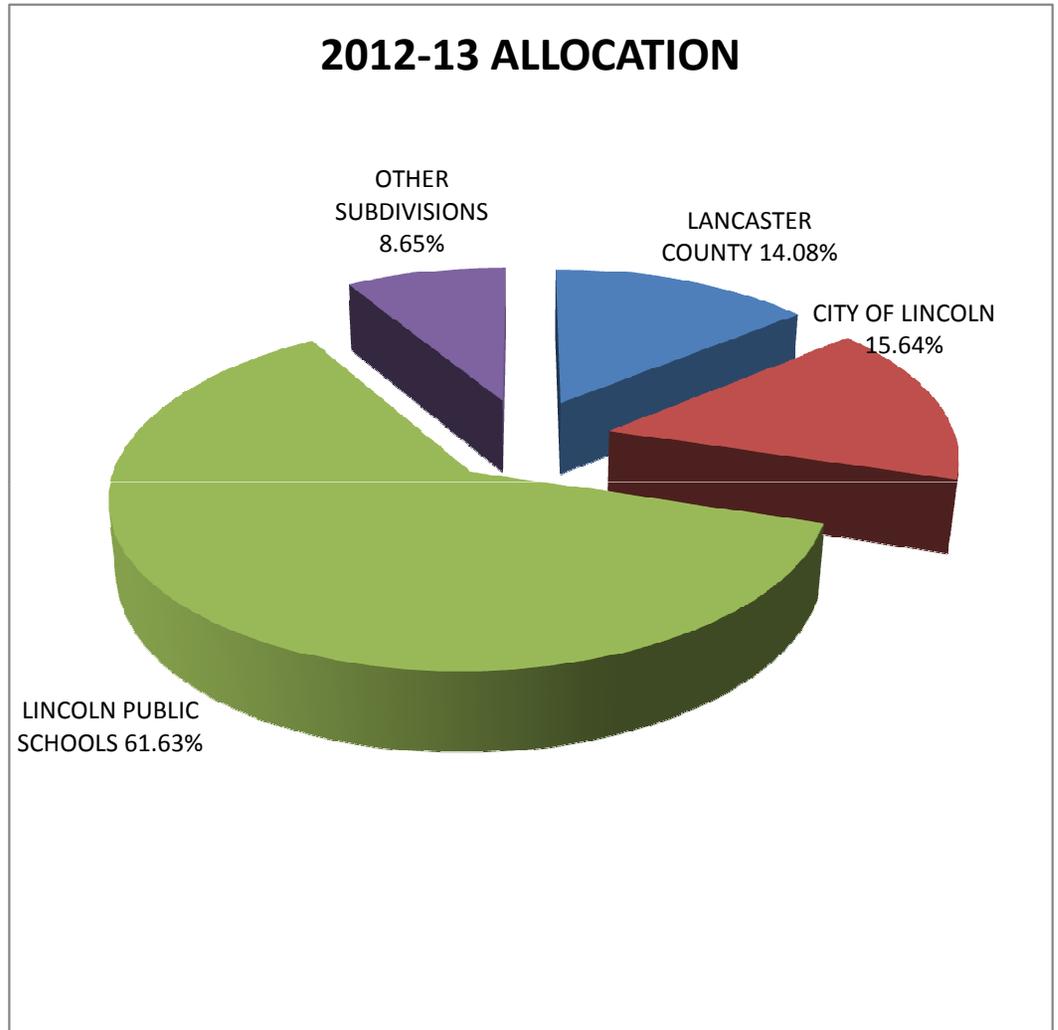
**LANCASTER COUNTY
CHANGE IN VALUATION
LAST TEN YEARS**

<u>YEAR</u>	<u>VALUATION</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
2004-05	15,375,859,915		
2005-06	15,932,331,879	556,471,964	3.62%
2006-07	18,045,787,841	2,113,455,962	13.27%
2007-08	18,343,871,223	298,083,382	1.65%
2008-09	18,786,286,695	442,415,472	2.41%
2009-10	18,641,136,908	(145,149,787)	-0.77%
2010-11	18,799,468,423	158,331,515	0.85%
2011-12	19,027,837,576	228,369,153	1.21%
2012-13	20,119,951,547	1,092,113,971	5.74%
2013-14	20,848,760,247	728,808,700	3.62%

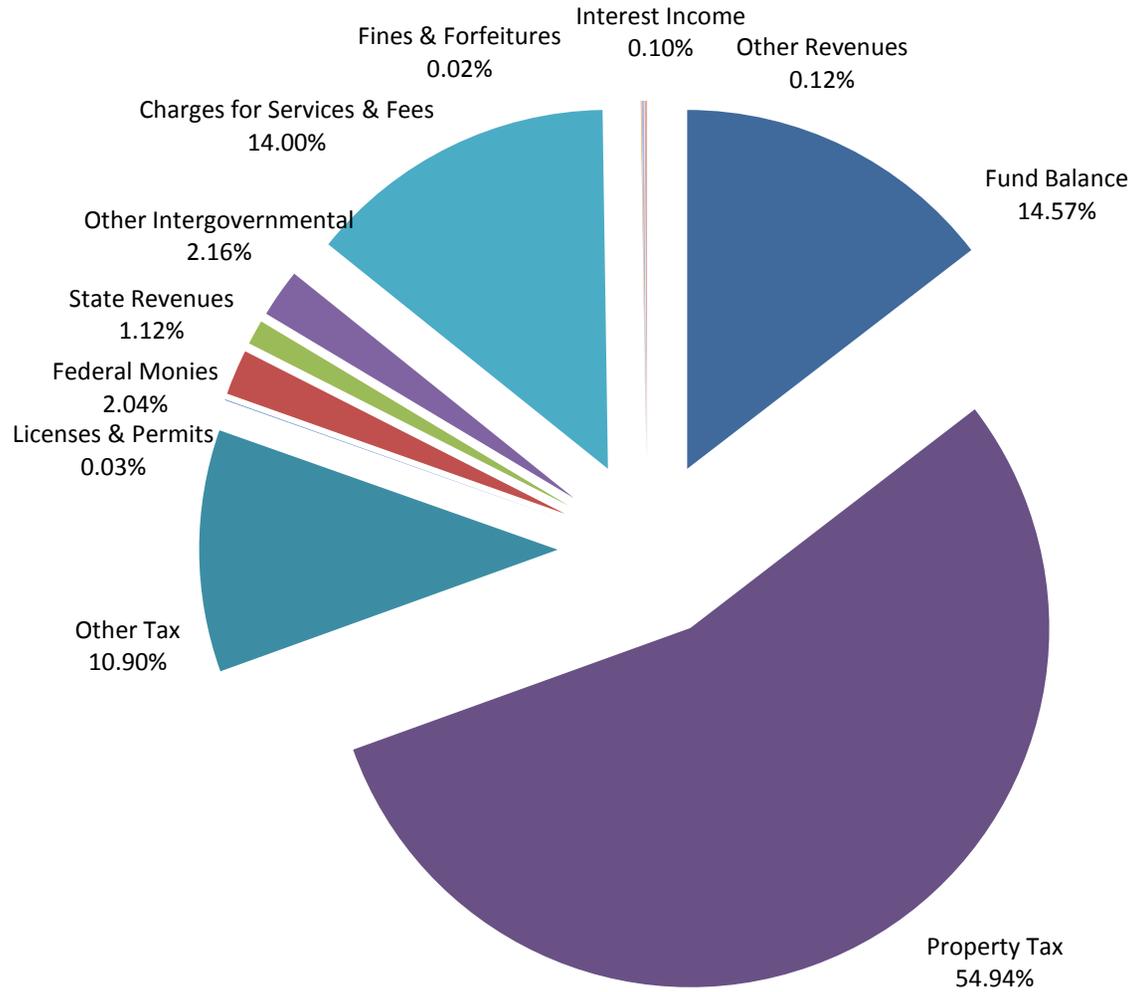
LANCASTER COUNTY
2012-2013 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.019540 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.284300	LANCASTER COUNTY	14.08%
0.315800	CITY OF LINCOLN	15.64%
1.244705	LINCOLN PUBLIC SCHOOLS	61.63%
0.174735	OTHER SUBDIVISIONS	8.65%

<u>OTHER SUBDIVISIONS</u>	
0.001501	Agricultural Society
0.003512	Lancaster Fairgrounds JPA
0.015000	E.S.U. #18
0.037750	Lower Platte South NRD
0.016660	Public Building Commission
0.010000	Railroad Transportation Safety District
0.062700	Southeast Community College
0.027612	Lancaster County Correctional Facility JPA



**2013-14 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



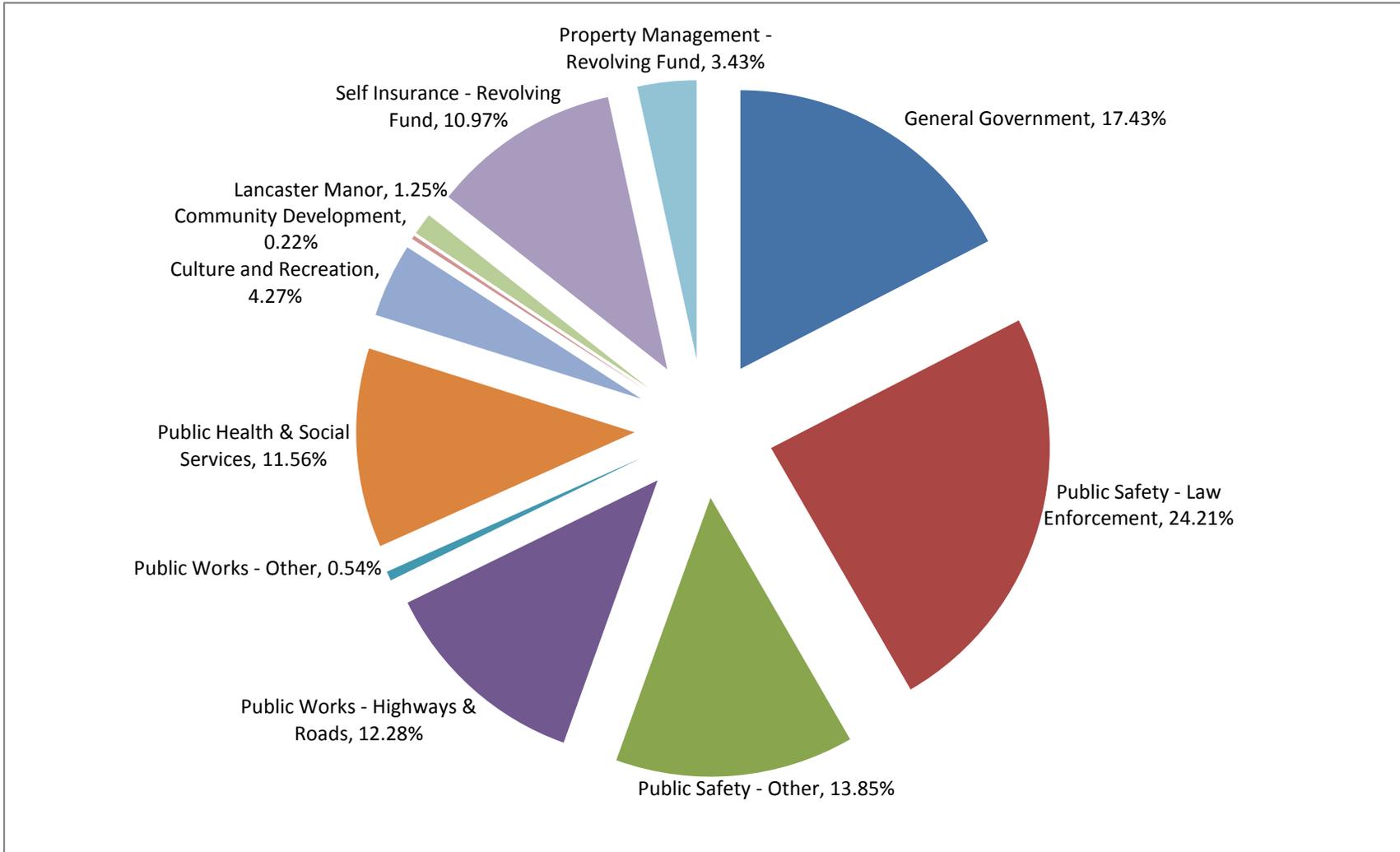
Lancaster County
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2014

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	16,510,276	1,002,981	2,805,422	8,555,932	28,874,611
Public Safety - Law Enforcement	38,709,405	1,276,506	131,226		40,117,137
Public Safety - Other	22,546,695	395,324			22,942,019
Public Works - Highways & Roads	12,288,088	8,054,969			20,343,057
Public Works - Other	879,211	19,100			898,311
Public Health & Social Services	19,121,405	24,326			19,145,731
Culture and Recreation	7,067,203				7,067,203
Community Development	359,912				359,912
Miscellaneous					
Business-type Activities:					
Lancaster Manor	447,323			1,630,000	2,077,323
Self Insurance - Revolving Fund	18,168,131				18,168,131
Property Management - Revolving Fund	5,627,037	50,208			5,677,245
Total Disbursements & Transfers	141,724,686	10,823,414	2,936,648	10,185,932	165,670,680

* Operating should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

** Other should include Judgments, Transfers, and Transfers of Surplus Fees.

LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION



LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND		ACTUAL			ACTUAL		
		OBLIGATIONS	FY13 BUDGET		OBLIGATIONS	FY14 BUDGET	
		<u>FY12</u>	<u>PROPOSED</u>	<u>ADOPTED</u>	<u>FY13</u>	<u>PROPOSED</u>	<u>ADOPTED</u>
11	GENERAL	83,553,657	91,721,152	91,721,152	88,523,598	96,987,958	
12	WORKERS COMPENSATION LOSS	858,515	1,060,600	1,060,600	886,729	1,240,704	
13	OTHER SELF INSURANCE LOSS	418,123	829,543	829,543	312,199	1,229,862	
14	GROUP SELF INSURANCE	10,252,042	14,302,137	14,302,137	10,010,747	15,697,565	
18	VISITORS IMPROVEMENT	617,688	4,675,000	4,675,000	2,295,372	3,419,801	
19	VISITORS PROMOTION	1,058,420	1,763,601	1,763,601	1,111,341	1,692,433	
20	COUNTY RURAL LIBRARY	658,951	684,648	684,648	684,227	709,271	
21	BRIDGE & SPECIAL ROAD	6,517,972	9,469,139	9,469,139	8,170,232	9,107,523	
22	HIGHWAY	6,175,154	7,208,516	7,208,516	6,945,215	7,705,109	
26	VETERANS AID	6,159	12,562	12,562	5,948	11,614	
27	GRANTS	3,224,695	3,386,778	3,386,778	2,779,424	2,983,594	
28	KENO	1,730,898	1,610,132	1,610,132	50,505	2,539,805	
30	ECONOMIC DEVELOPMENT	151,344	406,849	406,849	45,068	359,912	
41	DEBT SERVICE	771,786	2,835,374	2,835,374	993,617	2,805,422	
51	BUILDING	162,538	524,665	524,665	90,562	645,456	
52	JAIL SAVINGS FUND	120,208	1,901,087	1,901,087	922,039	984,330	
61	LANCASTER MANOR	222,066	2,171,343	2,171,343	102,206	2,077,323	
63	MENTAL HEALTH	9,407,782	9,502,309	9,502,309	9,155,694	9,422,025	
64	WEED CONTROL	341,443	374,138	374,138	328,202	373,728	
65	COUNTY/CITY PROPERTY MGMT	3,088,299	3,247,205	3,247,205	3,184,401	3,457,256	
66	PROPERTY MANAGEMENT	1,344,975	1,431,991	1,431,991	1,333,590	1,494,170	
67	CITY BUILDING MAINTENANCE	289,824	710,646	710,646	288,327	725,819	
	Memorandum Total	<u>130,972,537</u>	<u>159,829,415</u>	<u>159,829,415</u>	<u>138,219,243</u>	<u>165,670,680</u>	

GENERAL FUND EXPENSE BUDGET SUMMARY

AGENCY		ACTUAL			ACTUAL		
		EXPENSE	FY13 BUDGET		EXPENSE	FY14 BUDGET	
		<u>FY12</u>	<u>ADOPTED</u>	<u>MODIFIED</u>	<u>FY13</u>	<u>PROPOSED</u>	<u>ADOPTED</u>
601	BOARD OF COMMISSIONERS	266,222	270,797	270,797	268,476	267,977	
602	COUNTY CLERK	907,233	895,442	924,799	917,163	961,046	
603	COUNTY TREASURER	3,324,603	3,410,200	3,441,199	3,405,170	3,409,645	
605	ASSESSOR/REGISTER OF DEEDS	3,839,122	3,878,012	3,878,012	3,846,508	3,963,923	
606	ROD TECHNOLOGY	-	125,000	125,000	45,230	317,218	
607	ELECTION COMMISSIONER	959,508	1,368,526	1,368,526	1,355,467	1,006,609	
610	INFORMATION SERVICES	660,096	1,230,829	1,230,829	1,021,380	828,177	
611	BUDGET & FISCAL	196,560	199,605	257,105	255,432	312,175	
612	GENERAL GOVERNMENT	7,771,243	10,220,209	9,045,655	8,309,769	11,030,860	
613	ADMINISTRATIVE SERVICES	368,917	374,414	377,414	376,198	385,728	
615	GEOGRAPHIC INFO SYSTEM	520,835	527,340	545,611	538,811	524,583	
618	BOARD OF EQUALIZATION	174,579	500,000	500,000	357,006	300,750	
621	CLERK OF DISTRICT COURT	1,580,663	1,579,711	1,625,711	1,609,658	1,633,560	
622	COUNTY COURT	794,015	869,424	869,424	786,191	855,268	
623	JUVENILE COURT	2,116,390	1,764,125	1,930,125	1,929,223	1,874,999	
624	DISTRICT COURT	2,400,961	2,484,369	2,589,369	2,577,088	2,620,816	
625	PUBLIC DEFENDER	3,309,678	3,397,177	3,397,177	3,383,866	3,606,001	
627	JURY COMMISSIONER	128,913	147,694	151,194	149,837	156,405	
628	JUSTICE SYSTEM MISCELLANEOUS	1,830,020	2,432,352	2,432,352	1,851,561	2,487,867	
645	EXTENSION SERVICE	991,181	1,011,584	1,011,584	1,001,413	1,036,994	
648	RECORDS & INFORMATION MGMT	539,307	562,164	581,083	578,948	590,196	
651	COUNTY SHERIFF	9,531,560	9,963,364	10,208,424	10,102,502	10,663,941	
652	COUNTY ATTORNEY	6,513,928	6,508,653	6,535,653	6,530,599	6,824,784	
671	CORRECTIONS	15,738,449	18,519,457	18,519,457	17,848,070	20,163,725	
673	JUVENILE PROBATION	279,758	284,016	284,016	256,429	444,503	
674	ADULT PROBATION	390,566	401,119	401,119	395,353	404,287	
676	COMMUNITY CORRECTIONS	1,801,056	1,857,525	1,857,525	1,820,463	2,052,743	
678	YOUTH SERVICES CENTER	5,537,993	5,675,395	6,001,236	5,889,731	5,971,775	
693	EMERGENCY MANAGEMENT	405,769	487,582	487,582	482,602	553,498	
703	COUNTY ENGINEER	3,224,970	3,311,062	3,374,169	3,202,029	3,430,425	
751	MENTAL HEALTH BOARD	99,103	149,170	149,170	110,132	140,000	
801	GENERAL ASSISTANCE	2,676,983	2,647,315	2,647,315	2,628,096	2,647,315	
803	VETERANS & GA ADMINISTRATION	720,638	727,971	762,971	758,169	762,121	
805	HEALTH & HUMAN SERVICES	3,679,415	3,685,631	3,685,631	3,685,145	4,452,618	
837	HUMAN SERVICES	273,423	253,918	253,918	249,879	305,426	
		<u>83,553,657</u>	<u>91,721,152</u>	<u>91,721,152</u>	<u>88,523,598</u>	<u>96,987,958</u>	

GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY	ACTUAL	BUDGET	ACTUAL	FY14 BUDGET	
	REVENUE <u>FY12</u>	<u>FY13</u>	REVENUE <u>FY13</u>	<u>PROPOSED</u>	<u>ADOPTED</u>
601 BOARD OF COMMISSIONERS	746	-	-	-	
602 COUNTY CLERK	61,510	63,000	64,065	63,000	
603 COUNTY TREASURER	5,283,187	5,303,000	5,257,285	5,257,000	
605 ASSESSOR/REGISTER OF DEEDS	1,792,693	1,900,000	2,304,527	2,000,000	
606 ROD TECHNOLOGY	-	125,000	112,448	250,000	
607 ELECTION COMMISSIONER	20,188	360,000	398,243	44,250	
610 INFORMATION SERVICES	10,656	10,656	10,656	10,656	
611 BUDGET & FISCAL	-	-	-	20,000	
612 GENERAL GOVERNMENT	3,182	-	1,122	-	
615 GEOGRAPHIC INFO SYSTEM	90	-	25	-	
621 CLERK OF DISTRICT COURT	408,319	390,000	485,578	400,000	
622 COUNTY COURT	44,912	43,650	42,359	43,650	
623 JUVENILE COURT	-	-	384	-	
624 DISTRICT COURT	172,024	212,500	231,478	212,500	
625 PUBLIC DEFENDER	205,688	336,000	336,758	353,507	
628 JUSTICE SYSTEM MISCELLANEOUS	35,800	35,000	36,999	17,500	
645 EXTENSION SERVICE	166,672	147,660	144,175	151,198	
648 RECORDS & INFORMATION MGMT	86,082	102,910	89,448	84,999	
651 COUNTY SHERIFF	1,476,100	1,432,862	1,507,206	1,512,244	
652 COUNTY ATTORNEY	1,308,995	1,347,851	1,953,780	1,345,073	
671 CORRECTIONS	465,215	436,000	456,961	485,500	
673 JUVENILE PROBATION	390	-	-	-	
674 ADULT PROBATION	124	-	-	-	
676 COMMUNITY CORRECTIONS	713,758	658,643	730,697	738,839	
678 YOUTH SERVICES CENTER	3,828,134	3,482,833	3,779,063	3,506,040	
693 EMERGENCY MANAGEMENT	236,587	306,547	67,030	355,749	
703 COUNTY ENGINEER	-	-	3,945		
801 GENERAL ASSISTANCE	604,829	720,000	657,379	716,000	
837 HUMAN SERVICES	138,461	126,959	126,959	160,212	
999 GENERAL RECEIPTS	67,038,600	68,404,727	70,686,805	72,521,186	
	<u>84,102,942</u>	<u>85,945,798</u>	<u>89,485,375</u>	<u>90,249,103</u>	

COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND	TREASURER'S BALANCE 7/1/2013	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS	ENCUMBRANCES	NET FUND BALANCE 7/1/2013
11 GENERAL	14,890,101		624,692	1,100,079	236,475	12,928,855
12 WORKERS COMPENSATION LOSS	145,091		13,537	2,985		128,569
13 OTHER SELF INSURANCE LOSS	517,472					517,472
14 GROUP SELF INSURANCE	4,762,565					4,762,565
18 VISITORS IMPROVEMENT	2,319,801					2,319,801
19 VISITORS PROMOTION	592,433					592,433
20 COUNTY RURAL LIBRARY	13,804					13,804
21 BRIDGE & SPECIAL ROAD	5,612,500		511,542	49,934	3,038,979	2,012,045
22 HIGHWAY	1,400,222		56,014	50,886	655,009	638,313
26 VETERANS AID	9,875					9,875
27 GRANTS	664,670		71,530		3,234	589,906
28 KENO	1,739,805					1,739,805
30 ECONOMIC DEVELOPMENT	342,412					342,412
41 DEBT SERVICE	2,022,657					2,022,657
51 BUILDING	438,956					438,956
52 JAIL SAVINGS	1,027,447		2,748		45,369	979,330
61 LANCASTER MANOR	2,076,126		8,803			2,067,323
63 MENTAL HEALTH	768,818		93,664	132,148		543,006
64 WEED CONTROL	104,077		2,115	6,376		95,586
65 COUNTY/CITY PROPERTY MGMT	202,821	77,362	125,000	69,319		85,864
66 PROPERTY MANAGEMENT	172,417		10,891	11,894		149,632
67 CITY BUILDING MAINTENANCE	423,176		857			422,319
	<u>40,247,246</u>	<u>77,362</u>	<u>1,521,393</u>	<u>1,423,621</u>	<u>3,979,066</u>	<u>33,400,528</u>

LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS

<u>GENERAL FUND</u>	<u>Full Time Equivalent by Fiscal Year</u>					
	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>	<u>FY10</u>	
COUNTY BOARD	5.00	5.00	5.00	5.00	5.00	
COUNTY CLERK	10.00	10.00	10.00	10.00	10.00	(1) - 6 positions have been eliminated since FY11
COUNTY TREASURER (1)	39.00	40.00	42.50	45.00	45.00	(2) - 2 positions will not be filled this fiscal year, 2 have been eliminated
ASSESSOR/DEEDS (2)	43.00	43.00	43.00	47.00	47.00	(3) - 1 position was added to help with audit purposes
ELECTION COMMISSIONER	12.30	12.80	10.30	13.30	10.30	(4) - 2.5 positions will not be filled this fiscal year
BUDGET & FISCAL (3)	3.00	2.00	2.00	2.00	2.00	(5) - a position will be hired in January or contracted with
ADMINISTRATIVE SERVICES	3.00	3.00	3.00	3.00	4.00	(6) - 1 position was hired (Records System Specialist) in FY13
G.I.S.	5.00	5.00	5.00	5.00	5.00	(7) - 1 position was hired in FY13
CLERK OF DIST COURT (4)	22.50	22.50	23.50	25.00	25.00	(8) - Will hire additional positions throughout the fiscal year to open the new jail
JUVENILE COURT	8.00	8.00	8.00	8.00	8.00	
DISTRICT COURT	13.75	13.75	13.50	12.75	12.75	(9) -will be adding Diversion Services employees
PUBLIC DEFENDER (5)	34.45	33.45	33.45	33.45	33.45	(10) - Deputy position was added in FY12
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.75	(11) - 1 position will be hired in FY14
COOPERATIVE EXTENSION	8.05	8.05	8.05	8.15	8.15	(12) - 1 position will be eliminated in FY14
RECORDS INFO & MGMT	6.10	6.10	6.10	6.00	6.00	(13) - 72 positions will be eliminated throughout FY14 due to transition of mental health services.
COUNTY SHERIFF (6)	101.00	98.00	98.20	98.90	98.70	
COUNTY ATTORNEY (7)	68.50	67.50	70.50	70.50	69.50	
CORRECTIONS (8)	215.80	164.80	164.00	162.90	155.00	
COMMUNITY CORRECTIONS (9)	26.90	23.50	23.70	17.95	17.50	
YOUTH SERVICES CENTER	55.78	56.19	56.19	59.11	62.96	
EMERGENCY SERVICES (10)	3.00	3.00	3.00	2.00	2.00	
COUNTY ENGINEER	35.00	35.00	35.00	35.00	35.00	
MENTAL HEALTH BD	0.50	0.50	0.50	0.50	0.50	
VETERANS SERVICE/GENERAL ASSISTANCE	10.00	10.00	10.00	12.00	12.00	
HUMAN SERVICES (11)	3.50	2.50	3.00	3.00	3.00	
TOTAL GENERAL FUND	734.88	675.39	679.24	687.26	679.56	
<u>OTHER FUNDS</u>						
WORKERS COMPENSATION LOSS	1.50	1.50	1.50	1.50	1.50	
BRIDGE & SPECIAL ROAD	32.00	32.00	33.00	33.00	33.00	
HIGHWAY (12)	38.00	39.00	41.00	41.00	41.00	
LANCASTER MANOR		-	-	-	320.06	
MENTAL HEALTH (13)	103.25	102.25	102.05	112.00	118.25	
WEED CONTROL	4.40	4.40	4.44	4.44	4.50	
PROPERTY MANAGEMENT	8.50	8.50	8.50	8.50	9.50	
TOTAL	922.53	863.04	869.73	887.70	1,207.37	

LANCASTER COUNTY

FY2013-14 KENO FUND BUDGET

	FY2013-14 BUDGET
PREVENTION GRANTS (5% OF RECEIPTS)	50,000
VIDEO CONFERENCING	194,107
EAST BELTWAY	100,000
TRANSFER TO GENERAL FUND (PROPERTY TAX RELIEF)	1,000,000
TOTAL PROJECTS	<u>1,344,107</u>
FUNDED WITH:	
FUND BALANCE 6-30-13	1,739,805
ESTIMATED RECEIPTS	800,000
	<u>2,539,805</u>